22. (Once Amended) The tip of claim 19, wherein a cutting edge partially defining both the first edge corner and the second edge corner is not parallel to an opposite cutting edge.

32. (Once Amended) A cutting tool comprising:

a tool body having a distal end, and

a plurality of tips mounted to the distal end of the tool body, each tip of the plurality of tips comprising a plate of substantially quadrilateral shape, the plate having a first corner having a corner angle of less than 90° and an adjacent second corner having a corner angle of less than 90°, wherein at least one of the first corner and the second corner is arranged to project along an outer periphery of the distal end of the tool body.

33. (Once Amended) The cutting tool of claim 32, wherein a cutting edge extending from the first corner inward toward the second corner in a radial direction of the tool body is defined as a front cutting edge extending to a rotation axis of the tool body.

37. (Once Amended) The cutting tool of claim 32, further comprising a third corner having a corner angle of less than 90°.

Please add the following new claim:

58. (New) The cutting tool of claim 32, wherein all of the plurality of tips are identical in shape.